

Calendar No. 108

111TH CONGRESS
1ST SESSION

S. 475

[Report No. 111–46]

To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 2009

Mr. BURR (for himself, Mrs. FEINSTEIN, Mr. JOHANNES, Mr. ISAKSON, Mr. SPECTER, Ms. LANDRIEU, Mr. CHAMBLISS, Mr. MARTINEZ, Mr. SESSIONS, Mr. CARDIN, Mr. BYRD, Mr. TESTER, Mr. WYDEN, Mr. BURRIS, Mr. BAYH, Mr. BROWN, Mr. BEGICH, Mr. WICKER, Mr. DURBIN, Mr. RISCH, Mr. BOND, Mr. COBURN, Mr. HATCH, Ms. SNOWE, Ms. MURKOWSKI, Mr. COCHRAN, Mrs. HUTCHISON, Mr. ENSIGN, Mrs. LINCOLN, Mr. BROWNBACK, Mr. BUNNING, Mr. INHOFE, Ms. CANTWELL, Mr. GREGG, Mr. UDALL of Colorado, Mr. THUNE, Mr. VITTER, Mr. LIEBERMAN, Mr. JOHNSON, Mr. DEMINT, Mr. BARRASSO, Mr. CORNYN, Mr. SHELBY, and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on Veterans' Affairs

JULY 15, 2009

Reported by Mr. AKAKA, without amendment

A BILL

To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Military Spouses Resi-
 5 dency Relief Act”.

6 **SEC. 2. GUARANTEE OF RESIDENCY FOR SPOUSES OF MILI-**
 7 **TARY PERSONNEL FOR VOTING PURPOSES.**

8 (a) IN GENERAL.—Section 705 of the
 9 Servicemembers Civil Relief Act (50 U.S.C. App. 595) is
 10 amended—

11 (1) by striking “For” and inserting the fol-
 12 lowing:

13 “(a) IN GENERAL.—For”;

14 (2) by adding at the end the following new sub-
 15 section:

16 “(b) SPOUSES.—For the purposes of voting for any
 17 Federal office (as defined in section 301 of the Federal
 18 Election Campaign Act of 1971 (2 U.S.C. 431)) or a State
 19 or local office, a person who is absent from a State be-
 20 cause the person is accompanying the person’s spouse who
 21 is absent from that same State in compliance with military
 22 or naval orders shall not, solely by reason of that ab-
 23 sence—

1 “(1) be deemed to have lost a residence or
2 domicile in that State, without regard to whether or
3 not the person intends to return to that State;

4 “(2) be deemed to have acquired a residence or
5 domicile in any other State; or

6 “(3) be deemed to have become a resident in or
7 a resident of any other State.”; and

8 (3) in the section heading, by inserting “**AND**
9 **SPOUSES OF MILITARY PERSONNEL**” before the
10 period at the end.

11 (b) CLERICAL AMENDMENT.—The table of contents
12 in section 1(b) of such Act (50 U.S.C. App. 501) is
13 amended by striking the item relating to section 705 and
14 inserting the following new item:

“Sec. 705. Guarantee of residency for military personnel and spouses of military personnel.”.

15 (c) APPLICATION.—Subsection (b) of section 705 of
16 such Act (50 U.S.C. App. 595), as added by subsection
17 (a) of this section, shall apply with respect to absences
18 from States described in such subsection (b) on or after
19 the date of the enactment of this Act, regardless of the
20 date of the military or naval order concerned.

1 **SEC. 3. DETERMINATION FOR TAX PURPOSES OF RESI-**
 2 **DENCE OF SPOUSES OF MILITARY PER-**
 3 **SONNEL.**

4 (a) IN GENERAL.—Section 511 of the
 5 Servicemembers Civil Relief Act (50 U.S.C. App. 571) is
 6 amended—

7 (1) in subsection (a)—

8 (A) by striking “A servicemember” and in-
 9 serting the following:

10 “(1) IN GENERAL.—A servicemember”; and

11 (B) by adding at the end the following:

12 “(2) SPOUSES.—A spouse of a servicemember
 13 shall neither lose nor acquire a residence or domicile
 14 for purposes of taxation with respect to the person,
 15 personal property, or income of the spouse by reason
 16 of being absent or present in any tax jurisdiction of
 17 the United States solely to be with the servicemem-
 18 ber in compliance with the servicemember’s military
 19 orders if the residence or domicile, as the case may
 20 be, is the same for the servicemember and the
 21 spouse.”;

22 (2) by redesignating subsections (c), (d), (e),
 23 and (f) as subsections (d), (e), (f), and (g), respec-
 24 tively;

25 (3) by inserting after subsection (b) the fol-
 26 lowing new subsection:

1 “(c) INCOME OF A MILITARY SPOUSE.—Income for
 2 services performed by the spouse of a servicemember shall
 3 not be deemed to be income for services performed or from
 4 sources within a tax jurisdiction of the United States if
 5 the spouse is not a resident or domiciliary of the jurisdic-
 6 tion in which the income is earned because the spouse is
 7 in the jurisdiction solely to be with the servicemember
 8 serving in compliance with military orders.”; and

9 (4) in subsection (d), as redesignated by para-
 10 graph (2)—

11 (A) in paragraph (1), by inserting “or the
 12 spouse of a servicemember” after “The personal
 13 property of a servicemember”; and

14 (B) in paragraph (2), by inserting “or the
 15 spouse’s” after “servicemember’s”.

16 (b) APPLICATION.—Subsections (a)(2) and (c) of sec-
 17 tion 511 of such Act (50 U.S.C. App. 571), as added by
 18 subsection (a) of this section, and the amendments made
 19 to such section 511 by subsection (a)(4) of this section,
 20 shall apply with respect to any return of State or local
 21 income tax filed for any taxable year beginning with the
 22 taxable year that includes the date of the enactment of
 23 this Act.

1 **SEC. 4. SUSPENSION OF LAND RIGHTS RESIDENCY RE-**
2 **QUIREMENT FOR SPOUSES OF MILITARY**
3 **PERSONNEL.**

4 (a) IN GENERAL.—Section 508 of the
5 Servicemembers Civil Relief Act (50 U.S.C. App. 568) is
6 amended in subsection (b) by inserting “or the spouse of
7 such servicemember” after “a servicemember in military
8 service”.

9 (b) APPLICATION.—The amendment made by sub-
10 section (a) shall apply with respect to servicemembers in
11 military service (as defined in section 101 of such Act (50
12 U.S.C. App. 511)) on or after the date of the enactment
13 of this Act.

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